

## EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by Pub. L. 109-135 effective as if included in the provision of the American Jobs Creation Act of 2004, Pub. L. 108-357, to which such amendment relates, see section 403(nn) of Pub. L. 109-135, set out as a note under section 26 of this title.

## EFFECTIVE DATE

Pub. L. 108-357, title VIII, §801(c), Oct. 22, 2004, 118 Stat. 1566, provided that: “The amendments made by this section [enacting this section] shall apply to taxable years ending after March 4, 2003.”

## Subtitle G—The Joint Committee on Taxation

Chapter		Sec. <sup>1</sup>
91.	Organization and membership of the Joint Committee .....	8001
92.	Powers and duties of the Joint Committee .....	8021

## AMENDMENTS

1976—Pub. L. 94-455, title XIX, §1907(b)(1), Oct. 4, 1976, 90 Stat. 1836, struck out “Internal Revenue” in heading of subtitle G.

### CHAPTER 91—ORGANIZATION AND MEMBERSHIP OF THE JOINT COMMITTEE

Sec.	
8001.	Authorization.
8002.	Membership.
8003.	Election of chairman and vice chairman.
8004.	Appointment and compensation of staff.
8005.	Payment of expenses.

#### § 8001. Authorization

There shall be a joint congressional committee known as the Joint Committee on Taxation (hereinafter in this subtitle referred to as the “Joint Committee”).

(Aug. 16, 1954, ch. 736, 68A Stat. 925; Pub. L. 94-455, title XIX, §1907(a)(1), Oct. 4, 1976, 90 Stat. 1835.)

## AMENDMENTS

1976—Pub. L. 94-455 struck out “Internal Revenue” after “Committee on”.

## EFFECTIVE DATE OF 1976 AMENDMENT

Section 1907(c) of Pub. L. 94-455 provided that: “The amendments made by this section [amending this section and sections 8004, 8021, and 8023 of this title and enacting provisions set out below] shall take effect on the first day of the first month which begins more than 90 days after the date of the enactment of this Act [Oct. 4, 1976].”

## REFERENCES TO JOINT COMMITTEE ON INTERNAL REVENUE TAXATION

Pub. L. 94-455, title XIX, §1907(a)(5), Oct. 4, 1976, 90 Stat. 1836, provided that: “All references in any other statute, or in any rule, regulation, or order, to the Joint Committee on Internal Revenue Taxation shall be considered to be made to the Joint Committee on Taxation.”

#### § 8002. Membership

##### (a) Number and selection

The Joint Committee shall be composed of 10 members as follows:

##### (1) From Committee on Finance

Five members who are members of the Committee on Finance of the Senate, three from the majority and two from the minority party, to be chosen by such Committee; and

##### (2) From Committee on Ways and Means

Five members who are members of the Committee on Ways and Means of the House of Representatives, three from the majority and two from the minority party, to be chosen by such Committee.

##### (b) Tenure of office

###### (1) General limitation

No person shall continue to serve as a member of the Joint Committee after he has ceased to be a member of the Committee by which he was chosen, except that—

###### (2) Exception

The members chosen by the Committee on Ways and Means who have been reelected to the House of Representatives may continue to serve as members of the Joint Committee notwithstanding the expiration of the Congress.

##### (c) Vacancies

A vacancy in the Joint Committee—

###### (1) Effect

Shall not affect the power of the remaining members to execute the functions of the Joint Committee; and

###### (2) Manner of filling

Shall be filled in the same manner as the original selection, except that—

###### (A) Adjournment or recess of Congress

In case of a vacancy during an adjournment or recess of Congress for a period of more than 2 weeks, the members of the Joint Committee who are members of the Committee entitled to fill such vacancy may designate a member of such Committee to serve until his successor is chosen by such Committee; and

###### (B) Expiration of Congress

In the case of a vacancy after the expiration of a Congress which would be filled by the Committee on Ways and Means, the members of such Committee who are continuing to serve as members of the Joint Committee may designate a person who, immediately prior to such expiration, was a member of such Committee and who is reelected to the House of Representatives, to serve until his successor is chosen by such Committee.

##### (d) Allowances

The members shall serve without compensation in addition to that received for their services as members of Congress; but they shall be reimbursed for travel, subsistence, and other necessary expenses incurred by them in the performance of the duties vested in the Joint Committee, other than expenses in connection with meetings of the Joint Committee held in the District of Columbia during such times as the Congress is in session.

<sup>1</sup> Section numbers editorially supplied.